

Amendments to Senate Bill No. 506
1st Reading Copy

Requested by Senator Jeff Essmann

For the Senate Taxation Committee

Prepared by Lee Heiman
March 24, 2009 (7:38am)

SENATE TAXATION

EXHIBIT NO. 11

DATE 3.24.09

BILL NO. SB 506

1. Title, line 12.

Following: "ELECTION;"

Insert: "PROVIDING FOR A REBATE OF LOCAL OPTION TOURISM TAXES FOR
CERTAIN NONLOCAL TAXPAYERS;"

2. Page 1, line 28.

Strike: "11"

Insert: "12"

3. Page 2, line 12.

Following: "after"

Insert: "funding the tourism tax rebate and"

4. Page 3, line 4.

Strike: "11"

Insert: "12"

5. Page 6, line 28.

Insert: "NEW SECTION. Section 10. Tourism tax rebate.

(1) (a) A person who resides within the state for at least 7 months of the year but does not reside within the limits of a local government that has adopted the local option tourism tax is entitled to a rebate of taxes paid less the per capita amount of per capita distribution of tax collections to the local government within which the person resides.

(b) A person, individually or on behalf of a household, may request a rebate from each local government that has adopted a local option tourism tax in which the person has made taxable purchases in the prior calendar year. The person shall claim the rebate on a form adopted by the department and include evidence of the amount of tax paid by the person for which a rebate is claimed. From the amount of the claimed rebate, the person shall subtract the per capita amount of the per capita distribution from that local government to the local government in which the person resides. If the claim is on behalf of a household, the per capita amount must be multiplied by the number of persons in the household. The form must be submitted by April 15 of the year following the year in which the claimed local option tourism tax payments were made.

(c) Fraudulently applying for a rebate under the provisions

of this section is a criminal offense and upon conviction is punishable by a fine not to exceed \$500.

(d) For the purposes of this section, "household" means an association of persons who live in the same dwelling, sharing its furnishings, facilities, accommodations, and expenses.

(2) A local government adopting a local option tourism tax shall establish a tourism tax rebate account. The local government shall deposit an amount equal to 5% of the gross collections of the local option tourism tax into the account. The amount of money in the account may not exceed 5% of the annual collections of the tax. Valid claims for rebates made pursuant to subsection (1) must be paid out of the account."

Renumber: subsequent sections

6. Page 8, line 3.

Strike: "11"

Insert: "12"

7. Page 8, line 12.

Strike: "11"

Insert: "12"

8. Page 8, line 28.

Strike: "11"

Insert: "12"

9. Page 11, line 28.

Strike: "11"

Insert: "12"

10. Page 11, line 30.

Strike: "11"

Insert: "12"

- END -

Amendments to Senate Bill No. 506
1st Reading Copy

Requested by Senator Kim Gillan

For the Senate Taxation Committee

Prepared by Lee Heiman
March 23, 2009 (7:37am)

SENATE TAXATION

EXHIBIT NO. 12

DATE 3.24.09

BILL NO. SB506

1. Page 2, line 26.

Strike: "under"

Insert: "after an election conducted pursuant to the procedures
set forth in [section 5] that submits to the voters the
ballot question in"

2. Page 3, line 28.

Following: "to the"

Insert: "property tax offset"

- END -